

<b>POLICY AND PROCEDURE</b>	
<b>Policy/Procedure</b>	<b>Hospitality Expenses</b>
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Policy Owner	Patty Meneilley (Manager, Finance)
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### **Policy Statement**

To ensure hospitality expenses incurred on Pathways related business are incurred in an appropriate and reasonable manner and maintains a level of accountability and transparency in the oversight and administration of expenses and are compliant with the Broader Public Sector Expenses Directive (Appendix A).

This policy is posted on the Pathways to Independence Website.

### **Scope**

“Hospitality” expenses include the provision of food, beverage, accommodation, transportation and other amenities paid out of Pathways funds when the event involves people from outside Pathways.

### **Policy**

Hospitality related to Pathways activities can cover a variety of situations. Reimbursement of alcohol expenses is allowed only when the appropriate approvals are in place. Alcohol should be provided in a responsible manner, e.g. food must always be served when alcohol is available.

The following list includes a brief description of the most common categories of hospitality related to the business of Pathways.

- i. **Hospitality/Entertainment:** When a Pathways employee, in the performance of their duties/responsibilities, invites an individual(s) external to Pathways (i.e. a visitor(s) to a breakfast, lunch, dinner, event or celebration. Examples include:
  - Hosting at a restaurant (including while travelling, at home, at a Pathways facility)
  - Tickets for social, or sporting event
  - Gifts for visitors, e.g. for someone visiting Pathways or to someone when visiting another agency. Gifts should be tokens of appreciation of modest value
  - Volunteer or student appreciation or recognition
  
- ii. **Public Relations/Fundraising:** When a Pathways employee hosts an event that relates to the performance of their duties and involves any public relations/fundraising activity. Examples include those cited under (i) as well as recognition event for a major donor, event tables.
  
- iii. **Internal Meetings and Staff Events:** Normally hospitality costs of Pathways employees are not reimbursable, except in special circumstances. Such circumstances would include time limitation (extended work day), nature and sensitivity of matters to be discussed, staff recognition or working

meetings either on or off Pathways premises. Alcoholic beverages are not permitted in these circumstances. Some typical types of these events are:

iv. **Staff Appreciation/Recognition:** Circumstances may include:

- When a Pathways employee (department head or Executive) hosts an event for the purpose of staff appreciation or staff recognition such as an employee's retirement.
- Where a gift (flowers, etc.) may be given to staff for special occasions or in sympathy, the gift is considered a token of appreciation and should be of modest value.

v. **Pathways Business Meetings**

There are allowable circumstances when a meal or refreshments are served at a meeting related to Pathways business. Generally, these are meetings at which only Pathways employees will be in attendance but there may also be occasions when a visitor(s) participates in these meetings in an advisory or consultative role.

## Procedure

Documentation/Approvals: All requests for hospitality expenses must be submitted in writing and approved by a senior manager. Supporting documentation for expenses must include:

- Name(s) of the visitor(s) and/or the name(s) of the company or agency the visitor(s) represent(s).
- Purpose of the function
- Name of Pathways employees and/or the name of Pathways committee or department, and/or the number of people in attendance at the function.
- Original receipts or paid invoices that document the expense and present proof of payment.
- Approval of the Expense: Hospitality expenses must be paid and claimed by the most senior Pathways person hosting the event when other Pathways employees are present.
- Reimbursement for alcohol must be approved by a senior manager.

There are several methods by which hospitality expenses may be charged to Pathways. They include:

1. Pathways Charge Cards – For convenience, departments may use a charge card for the purchase of internally provided services. Users of the card for hospitality expenses must provide receipts and document on that receipt (or in an attachment) the purpose of the expense.
2. Direct charges (billing through an external service provider) – Charges for hospitality expenditures may be made directly against an appropriate fund via a supplier's invoice which can be sent to Accounts Payable. The necessary approvals and documentation must be written on the invoice (or in an attachment) and forwarded to Accounts Payable for processing.

### Appendices:

Appendix A: Broader Public Sector Expense Directive.